

EMR/MEF/SMF
F. #2023R00737

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA

BILL OF PARTICULARS

- against -

24-CR-423 (NJC)

MICHAEL S. JEFFRIES,
MATTHEW C. SMITH and
JAMES T. JACOBSON,
also known as "Jim Jake,"
"Mrs. Cook" and "Todd,"

Defendants.

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The United States of America, by and through JOSEPH NOCELLA, JR., United States Attorney for the Eastern District of New York, and Erin M. Reid, Megan E. Farrell and Sean M. Fern, Assistant United States Attorneys, hereby files, pursuant to Federal Rule of Criminal Procedure 32.2(a), the following Bill of Particulars for Forfeiture of Property.

The above-captioned Indictment seeks forfeiture of property pursuant to Title 18, United States Code, Section 1594(d) and Title 21, United States Code, Section 853(p) in connection with Count One of the Indictment; and Title 18, United States Code, Section 2428(a) and Title 21, United States Code, Section 853(p) in connection with Counts Two through Sixteen of the Indictment. The United States hereby gives notice to the defendants that the United States is seeking forfeiture of the following property:

- (i) approximately \$1,027,362.68 in funds seized by law enforcement on or about October 10, 2025, from JP Morgan Chase Bank Account No. W7325008, held in the name of Michael S. Jeffries Revocable Trust, and all proceeds traceable thereto; and

(ii) approximately \$10,110,954.53 in funds, securities, and/or assets seized by law enforcement on or about October 10, 2025, from Fidelity Investments Account No. Z40-479626, held in the name of Michael S. Jeffries Revocable Trust, and all proceeds traceable thereto.

The United States reserves the right to supplement or amend this Bill of Particulars.

Dated: Brooklyn, New York
October 17, 2025

JOSEPH NOCELLA, JR.
United States Attorney
Eastern District of New York
271-A Cadman Plaza East
Brooklyn, New York 11201

By: /s/
Erin M. Reid
Megan E. Farrell
Sean M. Fern
Assistant U.S. Attorneys
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cc: Clerk of the Court (NJC) (by ECF)
All Counsel of Record (by ECF)